



U.S. Department of Justice

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John Joseph Moakley United States Courthouse  
1 Courthouse Way  
Suite 9200  
Boston, Massachusetts 02210

September 5, 2019

**BY HAND**

Honorable Indira Talwani  
U.S. District Judge  
U.S. District Court for the District of Massachusetts  
John Joseph Moakley United States Courthouse  
One Courthouse Way, Suite 2300  
Boston, MA 02210

U.S. DISTRICT COURT  
DISTRICT OF MASS.

2019 SEP -5 PM 3:08

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IN CLERKS OFFICE

**Re: *United States v. Abbott, et al.*, No. 19-cr-10117-IT**

Dear Judge Talwani:

As indicated in Footnote 1 of the Government's Memorandum regarding Methodology for Calculating Gain or Loss under the Sentencing Guidelines, which was filed today in the above-referenced matter at Docket 420, enclosed please find an Appendix of documents cited therein.

Sincerely,

A handwritten signature in black ink, appearing to read "ER" followed by a stylized flourish.

Eric S. Rosen  
Assistant United States Attorney

**APPENDIX**  
***to the Government's Memorandum Regarding***  
***the Methodology for Calculating Gain or Loss under the Sentencing Guidelines,***  
**United States v. Abbott, et al., No. 19-cr-10117-IT**

<b>Tab</b>	<b>Document</b>
1.	Winton, Richard, <i>Long before college admissions scandal, universities saw signs of fraud on campus</i> , L.A. TIMES (May 20, 2019), available at <a href="https://www.latimes.com/local/lanow/la-me-college-admissions-scandal-universities-what-know-explainer-20190520-story.html">https://www.latimes.com/local/lanow/la-me-college-admissions-scandal-universities-what-know-explainer-20190520-story.html</a>
2.	Georgetown University, Update on the U.S. Department of Justice Investigation (March 12, 2019), available at <a href="https://www.georgetown.edu/media-advisories/03122019b">https://www.georgetown.edu/media-advisories/03122019b</a>
3.	Rubin, Joel and Matthew Ormseth, <i>How many students cheated to get into USC? A look inside the admissions investigation</i> , L.A. TIMES (July 16, 2019), available at <a href="https://www.latimes.com/local/lanow/la-me-college-admissions-usc-20190716-story.html">https://www.latimes.com/local/lanow/la-me-college-admissions-usc-20190716-story.html</a>
4.	University of Southern California, Updates regarding college admissions investigation, available at <a href="https://news.usc.edu/155195/statement-regarding-college-admissions-investigation/">https://news.usc.edu/155195/statement-regarding-college-admissions-investigation/</a> (last updated Aug. 12, 2019)
5.	University of Southern California, USC information on college admissions issue (Aug. 11, 2019), available at <a href="https://news.usc.edu/155225/usc-information-on-college-admissions-issue/">https://news.usc.edu/155225/usc-information-on-college-admissions-issue/</a>
6.	E-Poll Market Research, <i>How Do Brands Survive a Crisis?</i> (May 13, 2019), available at <a href="https://blog.epollresearch.com/2019/05/13/how-do-brands-survive-a-crisis/">https://blog.epollresearch.com/2019/05/13/how-do-brands-survive-a-crisis/</a>
7.	Rooney, P., and Smith, J., <i>The Impact of Highly Publicized Campus Scandals on College Outcomes</i> , CONTEMPORARY ECONOMIC POLICY (Mar. 18, 2019), available at <a href="https://onlinelibrary.wiley.com/doi/full/10.1111/coep.12427">https://onlinelibrary.wiley.com/doi/full/10.1111/coep.12427</a>
8.	Mackovich, Ron, <i>USC sees record number of applicants for fall 2018 admission</i> , USC NEWS (March 23, 2018), available at <a href="https://news.usc.edu/139338/usc-acceptance-rate-fall-2018-admission/">https://news.usc.edu/139338/usc-acceptance-rate-fall-2018-admission/</a>
9.	USC Dornsife College of Letters, Arts and Sciences, Freshman Application Process, available at <a href="https://dornsife.usc.edu/undergraduate-application-process/">https://dornsife.usc.edu/undergraduate-application-process/</a> (last accessed Sept. 4, 2019)
10.	Kahn-Perry, Taylor, <i>Admissions Rate Falls to 14 Percent, Lowest in University History</i> , THE HOYA (April 5, 2019), available at <a href="https://www.thehoya.com/admit-rate-falls-14-percent-lowest-university-history/">https://www.thehoya.com/admit-rate-falls-14-percent-lowest-university-history/</a>
11.	Georgetown University Office of Undergraduate Admissions, First Year Application, available at <a href="https://uadmissions.georgetown.edu/applying/first-year-application/">https://uadmissions.georgetown.edu/applying/first-year-application/</a> (last accessed Sep. 4, 2019)
12.	Calif. Bill No. ACR-64
13.	Press Release, Cal. State System, CSU New Students Applications and Admissions By Campus and Student Level (Dec. 14, 2018), available at <a href="https://www.calstate.edu/as/stat_reports/2018-2019/apps_f2018_all.htm">https://www.calstate.edu/as/stat_reports/2018-2019/apps_f2018_all.htm</a> ,

14. Press Release, UC System, Freshman Applications by Campus and Residency, *available at* [https://www.ucop.edu/institutional-research-academic-planning/\\_files/factsheets/2019/fall-2019-applications-table-1-1.pdf](https://www.ucop.edu/institutional-research-academic-planning/_files/factsheets/2019/fall-2019-applications-table-1-1.pdf)
15. ACT, Inc., Current ACT Fees and Services, *available at* <https://www.act.org/content/act/en/products-and-services/the-act/registration/fees.html> (last accessed Sep. 4, 2019)
16. College Board, Fees, *available at* <https://collegereadiness.collegeboard.org/sat/register/fees> (last accessed Sep. 4, 2019)
17. Jack Meserve, *The SAT May Have Been Changed To Help The College Board Maximize Revenue*, THE MOTLEY FOOL (Mar. 7, 2014), *available at* <https://www.businessinsider.com/the-sat-may-have-been-changed-to-help-college-board-maximize-revenue-2014-3>
18. Transcript of Proceedings, *United States v. Tanner*, No. 17-cr-00061-LAP (S.D.N.Y. Oct. 30, 2018) (Dkt. 214)
19. Judgment, *United States v. Allen*, No. 18-cr-20773-KMW (S.D. Fla. July 8, 2019) (Dkt. 34)
20. Plea Agreement, *United States v. Allen*, No. 18-cr-20773-KMW (S.D. Fla. Oct. 3, 2018) (Dkt. 10)
21. Jury Verdict, *United States v. Esformes*, No. 16-cr-20549-RNS (S.D. Fla. April 5, 2019) (Dkt. 1245)
22. Unpublished Decisions
  - a. *United States v. Corrigan*, 273 F. App'x 15 (2d Cir. 2008)
  - b. *United States v. Rybicki*, 38 F. App'x 626 (2d Cir. 2002)
  - c. *United States v. Winters*, 62 F.3d 1418, 1995 WL 462415 (6th Cir. Aug. 3, 1995)
  - d. *United States v. Kelly*, No. 17-cr-547001-RWS, 2018 WL 2411593 (S.D.N.Y. May 29, 2018)